

# Yash Construction Co.

**Profit & Loss A/c for the year ended 31st March, 2018**

**F.Y 2017-18**

**A.Y. - 2018-19**

| Particulars                                          | Sch  | Amt (₹)         | Amt (₹)         |
|------------------------------------------------------|------|-----------------|-----------------|
| <b>A. Income :</b>                                   |      |                 |                 |
| Construction Income                                  | PL 1 |                 | 78,28,80,411.34 |
| <b>B. Direct Expense</b>                             |      |                 |                 |
| Opening Stock                                        |      | 2,10,25,873.18  |                 |
| Add: Purchase A/c.                                   | PL 2 | 49,08,74,627.22 |                 |
| Add: Direct Exps.                                    | PL 3 | 27,86,40,369.45 |                 |
|                                                      |      | 79,05,40,869.85 |                 |
| Less: Closing Stock                                  |      | 3,96,00,661.95  | 75,09,40,207.90 |
| <b>C. Gross Profit [ Total A - B ]</b>               |      |                 | 3,19,40,203.44  |
| <b>D. Indirect Incomes</b>                           | PL 4 |                 | 38,71,727.00    |
| <b>E. Indirect Expenses</b>                          | PL 5 |                 | 1,49,81,638.90  |
| <b>Net Profit Before Interest &amp; Depreciation</b> |      |                 | 2,08,30,291.54  |
| Less : Interest                                      | PL 6 |                 |                 |
| <b>Net Profit Before Depreciation</b>                |      |                 | 2,08,30,291.54  |
| Less : Depreciation                                  |      |                 | 30,98,063.00    |
| <b>Balance Net Profit Transferred to Capital A/c</b> |      |                 | 1,77,32,228.54  |

As per our Audit Report of even date.

For, N.K. Vaghela & Co.

Chartered Accountants

Memb. No.  
173914  
Bhavnagar

Narendrasinh K. Vaghela  
Proprietor

Mem. No. 173914

PAN: APLPV2960C

Date: 31/10/2018

Place: Bhavnagar

For, M/S. Yash Construction Co.



Proprietor  
(Sandipsinh Nirubha Gohil)

**Yash Construction Co.****Schedule to Profit & Loss A/c****Schedule PL 1: Direct Income**

| S/N | Particulars                  | Amt. (₹)               |
|-----|------------------------------|------------------------|
| 1   | Work Income Bahra            | 26,91,95,516.00        |
| 2   | Work Income Botad            | 1,83,51,041.07         |
| 3   | Work Income Chitra           | 1,15,80,595.54         |
| 4   | Work Income Chitra Getco     | 53,50,001.79           |
| 5   | Work Income Dhari            | 25,78,22,974.40        |
| 6   | Work Income Morbi            | 6,69,96,877.29         |
| 7   | Work Income Shiyalbet        | 4,45,19,077.00         |
| 8   | Work Income Ssnl             | 3,67,61,078.18         |
| 9   | Work Income Varna            | 59,94,366.07           |
| 10  | Work Income Vidhyunagar      | 2,58,04,125.00         |
| 11  | Bhangadh Work Income         | 1,60,23,634.00         |
| 12  | Chitra EPC Work Income       | 44,21,782.00           |
| 13  | CHITRA GETCO WORK INCOME     | 50,30,943.00           |
| 14  | Ruva - Tarsamiya Work Income | 28,34,882.00           |
| 15  | Vidhyunagar EPC Work         | 1,21,93,518.00         |
|     | <b>TOTAL</b>                 | <b>78,28,80,411.34</b> |

**Schedule PL 2: Purchase**

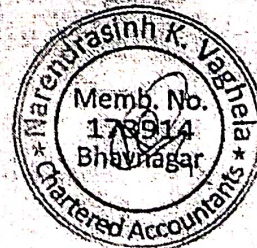
| S/N | Particulars             | Amt. (₹)               |
|-----|-------------------------|------------------------|
| 1   | Purchases (Chitra)      | 56,29,554.27           |
| 2   | Purchases (Minj)        | 1,43,000.00            |
| 3   | Purchases (Bhangadh)    | 26,86,418.33           |
| 4   | Purchases (Varna)       | 7,23,791.41            |
| 5   | Purchases (Idar)        | 1,45,790.00            |
| 6   | Purchases (Botad)       | 16,21,680.17           |
| 7   | Purchases (Ssnl)        | 1,84,09,948.77         |
| 8   | Purchase (Dhari)        | 15,07,43,190.46        |
| 9   | Purchase (Morbi-3)      | 4,96,37,966.80         |
| 10  | Purchase (Chitra Getco) | 91,28,799.00           |
| 11  | Purchase (Bahra)        | 19,86,30,220.56        |
| 12  | Purchase Shiyalbet      | 3,74,34,835.20         |
| 13  | Purchase (Ruva)         | 2,40,640.00            |
| 14  | Ruva Lps Purchases      | 40,000.00              |
| 15  | Purchases (Vidhyunagar) | 1,56,58,792.25         |
|     | <b>TOTAL</b>            | <b>49,08,74,627.22</b> |

**Schedule PL 3: Direct Expense**

| S/N | Particulars                         | Amt. (₹)               |
|-----|-------------------------------------|------------------------|
| 1   | Chitra Work Expense                 | 55,59,883.33           |
| 2   | Morbi, Mahiya, Jodiya Work Expense  | 89,577.00              |
| 3   | Santhali Wss Work Expense           | 1,76,379.00            |
| 4   | Bhangadh Wss Work Expense           | 24,95,353.00           |
| 5   | Varna Wlp Work Expense              | 9,03,663.00            |
| 6   | Idar Vagali & Khodbrahma Work Exp.  | 2,52,008.00            |
| 7   | Botad Work Expense                  | 28,95,525.00           |
| 8   | Ruva-Tarsamiya Drainage Work        | 91,349.00              |
| 9   | Ruva L P S Work Expense             | 1,20,209.00            |
| 10  | V. Nagar 45 M I.D Sump Work Expense | 1,23,47,808.09         |
| 11  | Ssnl Expense                        | 24,58,162.00           |
| 12  | Dhari Work Expenses                 | 3,35,14,582.03         |
| 13  | Morbi Site Expenses                 | 28,53,157.00           |
| 14  | Bahra Work Expense                  | 83,53,800.00           |
| 15  | Shiyalbet Work Exps                 | 8,66,997.00            |
| 16  | Excavation / Earth Work Exp.        | 1,16,28,075.00         |
| 17  | Labour Exp.                         | 1,10,33,842.00         |
| 18  | Sub Contract Exp.                   | 18,30,00,000.00        |
|     | <b>TOTAL</b>                        | <b>27,86,40,369.45</b> |

**Schedule PL 4: Indirect Income**

| S/N | Particulars             | Amt. (₹)            |
|-----|-------------------------|---------------------|
| 1   | Agriculture Income      | 19,61,115.00        |
| 2   | Interest on FDR         | 16,63,308.00        |
| 3   | Interest on Saving a/c  | 28,897.00           |
| 4   | Interest on I.T. Refund | 1,23,360.00         |
| 5   | Interest on SSNN Bond   | 94,047.00           |
|     | <b>TOTAL</b>            | <b>38,71,727.00</b> |



**Schedule PL 5 : Administration, Selling and Office Expenses**

| S/N          | Particulars                          | Amnt. (₹)             |
|--------------|--------------------------------------|-----------------------|
| 1            | Salary Expense                       | 2,20,710.00           |
| 2            | Advertisement Exp.                   | 27,372.00             |
| 3            | Bank Charges                         | 43,16,197.00          |
| 4            | Comm. Repairing & Maintenance Charge | 16,125.00             |
| 5            | Courier & Postage Expense            | 5,401.00              |
| 6            | Donation Exp.                        | * 25,000.00           |
| 7            | Electricity Power Expense            | 30,563.00             |
| 8            | E.P.F.O.                             | 43,772.00             |
| 9            | Freight Expense                      | 1,54,614.25           |
| 10           | Gst Late Fee Expense                 | 3,650.00              |
| 11           | icici Lombard General Insurance      | 33,106.00             |
| 12           | Insurance Exp.                       | 1,28,563.00           |
| 13           | Interest On Hitachi Loan             | 2,25,821.55           |
| 14           | Interest On Job Loan                 | 69,950.02             |
| 16           | Interest On Term Loan                | 99,776.00             |
| 17           | Internet Charges                     | 13,765.00             |
| 18           | Intrest On Cc A/C (Obe)              | 19,613.00             |
| 20           | Kasar / Rate Difference A/C          | * 36,649.45           |
| 21           | Legal Fees                           | 47,800.00             |
| 22           | Loading Charges                      | 1,680.00              |
| 23           | Lunch Expense                        | 610.00                |
| 24           | Misc. Exp.                           | 1,51,405.00           |
| 25           | Office Expense                       | 68,341.21             |
| 26           | Office Maintenance Expense           | 11,250.00             |
| 27           | Oriental Insurance Co P Ltd          | 8,303.00              |
| 28           | Registration Fee Exp.                | 5,000.00              |
| 29           | Round Off                            | * 6,625.57            |
| 30           | Rto Tax Expense                      | 67,032.00             |
| 31           | Salary Expense                       | * 11,13,744.00        |
| 32           | Salary For Job 7 Hitachi Operator    | 6,79,633.00           |
| 33           | Salary To Site Engineer/Supervisor   | * 13,77,870.00        |
| 34           | Sales Tax Exp.                       | 7,32,856.00           |
| 35           | Stamping Expense                     | 320.00                |
| 36           | Stationery & Printing Exp.           | 87,912.00             |
| 37           | Telephone / Mobile Exp.              | 49,064.00             |
| 38           | Tender Fee Exp.                      | 1,68,000.00           |
| 39           | Travelling Exp.                      | 18,584.00             |
| 40           | Val Expenses                         | * 45,20,474.99        |
| 41           | Vehical Fuel Exp                     | 2,02,351.28           |
| 42           | Vehical Insurance Exp.               | 5,798.00              |
| 43           | Vehical Repairing Exp.               | * 1,66,136.58         |
| <b>TOTAL</b> |                                      | <b>1,49,81,638.90</b> |

